



United States Department of the Interior

NATIONAL PARK SERVICE

1849 C Street, N.W.
Washington, D.C. 20240

IN REPLY REFER TO:

MAR 11 2010

Re: **Masonic Temple, 325-327 Seventh Street, Perry, Oklahoma**
Project Number: 20782

Dear

My review of your appeal of the decision of Technical Preservation Services (TPS), National Park Service, denying certification of the rehabilitation of the property cited above is concluded. The appeal was initiated and conducted in accordance with Department of the Interior regulations (36 CFR Part 67) governing certifications for Federal income tax incentives for historic preservation as specified in the Internal Revenue Code. I thank you, for speaking with me via conference call on January 28, 2010, and for providing a detailed account of the project.

After careful review of the complete record for this project, including the architectural drawings and photographs submitted after our meeting, I have determined that the rehabilitation of the Masonic Temple is not consistent with the historic character of the property and the historic district in which it is located, and that the project does not meet Standards 2 and 5 of the Secretary of the Interior's Standards for Rehabilitation. Therefore, the denial issued on September 18, 2009, by TPS is hereby affirmed.

Built in 1924, the Masonic Temple is located in the Perry Courthouse Square Historic District. It was certified as contributing to the significance of the district on November 7, 2007. In its review, TPS found that the in-progress rehabilitation of this "certified historic structure" did not meet the Standards for Rehabilitation owing to changes made on the interior. TPS also noted that the application showing work in progress lacked sufficient information to permit it to evaluate the new storefront and replacement windows.

I agree with TPS that the overall impact of the rehabilitation has diminished the historic character of this "certified historic structure." While the building had been changed over time, most notably by inserting an intermediate floor at the level of the balcony in the auditorium, prior to the rehabilitation a number of significant historic features remained intact from the Masonic period. On the third floor, these remaining features included stenciled plaster ceilings over the auditorium, stenciled ornamental plaster cladding over the trusses spanning the auditorium, the upper half of the stage proscenium, the lodge meeting room, and the banquet room. On the second floor, the front half of the building retained its original configuration as offices, including windows, doors and transom, their frames and surrounds, and plaster walls and ceilings. In the course of the rehabilitation, virtually all of the fabric, finishes, and features were removed from the second and third floors, and both floor plans were reconfigured. These changes have significantly diminished the historic character of the building. Where historic interior features survive, they do so as fragments only; their context has been lost in the rehabilitation. Most noticeable in this regard are the three short segments of the ornamental plaster beams and pilasters retained in a third floor corridor. Taken together, I find that these treatments have caused the rehabilitation to contravene Standards 2 and 5 of the Standards for Rehabilitation. Standard 2 states: *"The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a*

property shall be avoided." Standard 5 states: "Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a historic property shall be preserved."


In addition, I also find that the insertion of new dropped ceilings that extend below the window heads -- and that are visible from the exterior -- has significantly reduced the spatial volume characteristic of the high ceilings originally found on both the second and third floors, and thus has further impaired the character of the building, in contrast with the requirement of Standard 2, cited above.

The photographs of the completed project submitted for my review with your appeal show that the new storefronts and replacement windows installed here are reasonably compatible with the historic character of the Masonic Building. Therefore, these treatments, for which TPS showed concern, have not entered into my decision.

Finally, it is unfortunate that the project was not submitted for certification until after it was substantially complete. The regulations state, "*Owners are strongly encouraged to submit part 2 of the application prior to undertaking any rehabilitation work. Owners who undertake rehabilitation projects without prior approval from the Secretary do so strictly at their own risk.*" (36 CFR § 67.6(a)(1))

As Department of the Interior regulations state, my decision is the final administrative decision regarding rehabilitation certification. A copy of this decision will be provided to the Internal Revenue Service. Questions concerning specific tax consequences of this decision or interpretations of the Internal Revenue Code should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,

A handwritten signature in black ink, appearing to read "John A. Burns", with a stylized flourish at the end.

John A. Burns, FAIA
Chief Appeals Officer
Cultural Resources

cc: SHPO-OK
IRS